

B.1.d. - D. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:1520 and 1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 37:914 (March 2011), amended LR 48:

Family Impact Statement

The proposed amendments to LAC 61:I.1304, 1305, 1520 and 61:III.1527, regarding Louisiana Nonresident Professional Athlete Returns, should not have any known or foreseeable impact on any family as defined by R.S. 49:972(D) or on family formation, stability and autonomy. Specifically, the implementation of this proposed rule will have no known or foreseeable effect on:

1. The stability of the family.
2. The authority and rights of parents regarding the education and supervision of their children.
3. The functioning of the family.
4. Family earnings and family budget.
5. The behavior and personal responsibility of children.
6. The ability of the family or a local government to perform this function.

Poverty Statement

This proposed regulation will have no impact on poverty as described in R.S. 49:973.

Small Business Statement

It is anticipated that this proposed amendment should not have a significant adverse impact on small businesses as defined in the Regulatory Flexibility Act. The agency, consistent with health, safety, environmental and economic factors has considered and, where possible, utilized regulatory methods in drafting this proposed amendment to accomplish the objectives of applicable statutes while minimizing any anticipated adverse impact on small businesses.

Provider Impact Statement

The proposed amendment will have no known or foreseeable effect on:

1. The staffing levels requirements or qualifications required to provide the same level of service.
2. The total direct and indirect effect on the cost to the provider to provide the same level of service.
3. The overall effect on the ability of the provider to provide the same level of service.

Public Comments

Any interested person may submit written data, views, arguments or comments regarding these proposed amendments to Christina Junker, Attorney, Policy Services Division, Office of Legal Affairs by mail to P.O. Box 44098, Baton Rouge, LA 70804-4098. All comments must be received no later than 4:00 p.m., Tuesday, January 25, 2022.

Public Hearing

A public hearing will be held on Wednesday, January 26, 2022, at 1:00 p.m. in the LaBelle Room, on the first floor of the LaSalle Building, 617 North Third Street, Baton Rouge, LA 70802.

Kimberly J. Lewis
Secretary

FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES

RULE TITLE: Nonresident Professional Athletes

I. ESTIMATED IMPLEMENTATION COSTS (SAVINGS) TO STATE OR LOCAL GOVERNMENT UNITS (Summary)

This proposed rule change will result in approximately \$12,500 in savings to the LA Department of Revenue (LDR) in fiscal year 2022-2023 and fiscal year 2023-2024. The Department of Revenue, Policy Services Division, proposes to amend LAC 61:I.1304, 1305, 1520 and 61:III.1527 relative to Louisiana income tax returns for nonresident professional athletes. These proposed amendments would repeal language pertaining to obsolete team composite tax returns, change the income tax form required to be filed by nonresident professional athletes (NRPAs) from the Form IT-540B-NRA to the Form IT-540B, further clarifies that late filing of required schedules trigger the delinquent filing penalty, and adds the statute language regarding the delinquent payment penalty. This proposal also implements the provision of Act 348 of the 2020 Regular Legislative Session that is related to the replacement of the 10% "negligence" penalty with the 20% "Accuracy-related" penalty (R.S. 47:1604.1).

Local governments are not affected by this proposal.

II. ESTIMATED EFFECT ON REVENUE COLLECTIONS OF STATE OR LOCAL GOVERNMENTAL UNITS (Summary)

The proposed rule amendment will result in no impact to the state general fund in FY 2020-2021, and indeterminable impacts to the state general fund in FY2021-2022 and FY2022-2023. Also, this proposal will result in relatively minor increases to LDR self-generated funds in FY 2021-2022, FY2022-2023, and FY2023-2024.

III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS OR NONGOVERNMENTAL GROUPS (Summary)

NRPAs that are delinquent in paying their tax liability will incur increased delinquent payment penalty costs that are relatively minor in the collective. NRPAs that fail to make a reasonable attempt to comply with the tax laws of this state, or carelessly or recklessly disregard the tax laws of this state will collectively and individually incur indeterminable "Accuracy-related" penalty costs. The changes to optional and required return filings are not expected to impact the affected group's costs, workload, or amount of paperwork.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

The proposed rule amendment is not expected to have any effect on competition or employment.

Kimberly Lewis
Secretary
2112#027

Alan M. Boxberger
Deputy Director
Legislative Fiscal Office

NOTICE OF INTENT

**Department of Revenue
Policy Services Division**

Sales and Use Tax Exemption for Charitable
Construction of Animal Shelters (LAC 61:I.4427)

Under the authority of R.S. 47:1151, and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, gives notice that rulemaking procedures

have been initiated to enact LAC 61:I.4427 to provide guidance on the procedures for receiving the sales and use tax exemption provided in R.S. 47:305.59(B) as enacted by Act 299 of the 2021 Regular Session.

R.S. 47:1511 authorizes the secretary to prescribe rules and regulations to carry out the purposes of Title 47 and the purposes of any other statutes or provisions included under the secretary's authority. R.S. 47:305.59(B) provides a sales tax exemption for materials used in the construction of new animal shelters. The purpose of this regulation is to provide further guidance on requesting and receiving the exemption.

Title 61

REVENUE AND TAXATION

Part I. Taxes Collected and Administered by the Secretary of Revenue

Chapter 44. Sales and Use Tax Exemptions

§4427. Sales and Use Tax Exemption for Charitable Construction of Animal Shelters

A. R.S. 47:305.59(B) provides a state sales and use tax exemption for sales of construction materials to certain animal shelter purchased between October 1, 2021, and June 30, 2025, are intended to be used in constructing new animal shelters in Louisiana, and construction begins on or before June 30, 2025. The local sales and use tax exemption is effective July 1, 2021, for construction beginning between July 1, 2021, and June 30, 2025.

B. Definitions. For purposes of this Section, the following terms shall have the meaning ascribed therein.

Animal Shelter Facility—a building, structure, site, enclosure, or other facility used or operated for the housing or keeping of any stray, homeless, abandoned, or unwanted animals, including any facility designated by a parish, municipality, or other local governmental authority for the keeping or housing of any impounded animals.

Animal Shelter—a public or private entity designated by the parish, municipality, or other local governmental authority for keeping or housing its impounded animals or a private, not for profit entity whose mission or practice is protecting the welfare of animals and the placement of those animals in permanent homes or with animal rescue organizations.

Louisiana Animal Shelter Registry—the registry established and maintained by the state veterinarian for animal shelters as set forth in R.S. 3:2366.

C. Eligibility. To qualify for the sales and use tax exemption on sales of construction materials, the following conditions must be satisfied at the time of application:

1. The animal shelter is registered with the Louisiana animal shelter registry.

2. The animal shelter intends to use the purchased materials in constructing a new animal shelter facility located within this state.

3. The animal shelter and the proposed new construction must comply with the provisions of R.S. 3:2461 et seq. and R.S. 3:2471 et seq.

4. Purchases of materials for the construction of a new animal shelter facility must occur between October 1, 2021 and June 30, 2025 for the state sales tax exemption to be applicable.

a. Purchases of materials for the repair of, for an addition to, or for alterations to existing animal shelter facilities do not qualify for the exemption.

D. Limitations. The following limitations shall apply for the sales and use tax exemption on sales of construction materials.

1. The animal shelter shall not be eligible for the exemption if the animal shelter engages in the business of selling animals at retail or the business of breeding animals.

2. The animal shelter shall not be eligible for the exemption if the animal shelter is a residential dwelling or attached in any manner to a residential dwelling.

E. Application

1. All applications for the exemption shall be submitted to the secretary of the Department of Revenue on a form prescribed by the secretary.

2. Applicants shall provide appropriate documentation to the secretary, as follows:

a. proof of address and estimated costs of construction for the proposed animal shelter facility;

b. resolution, declaration, or letter from the parish, municipality, or other local governmental entity; and

c. any other documentation required by the secretary to make a determination as to whether the exemption is applicable;

d. the most recent submission to the state veterinarian required by R.S. 3:2366(E).

AUTHORITY NOTE: Promulgated in accordance with R.S.47:305.59(B) and R.S. 47:1511.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 48:

Family Impact Statement

The proposed Rule has no known impact on family as defined by R.S. 49:972(D), or on family formation, stability, and autonomy. The proposed rule also have no known or foreseeable impact on:

1. The effect on the stability of the family.

2. The effect on the authority and rights of parents regarding the education and supervision of their children.

3. The effect on the functioning of the family.

4. The effect on family earnings and family budget.

5. The effect on the behavior and personal responsibility of children.

6. The ability of the family or a local government to perform the function as contained in the proposed rule.

Poverty Impact Statement

The proposed Rule has no known impact on poverty as described in R.S. 49:973.

Small Business Analysis

The proposed Rule may have a slight economic impact on small businesses by providing guidance on the procedures for receiving the sales and use tax exemption provided in R.S. 47:305.59(B). The proposed rule has no other known measurable impact on small businesses as described in R.S. 49:965.6.

Provider Impact Statement

The proposed Rule has no known or foreseeable effect on:

1. the staffing levels requirements or qualifications required to provide the same level of service;

2. the total direct and indirect effect on the cost to the provider to provide the same level of service;

3. the overall effect on the ability of the provider to provide the same level of service.

Public Comments

All interested persons may submit written data, views, arguments or comments regarding this proposed rule to Dewanna Trask, P.O. Box 44098, Baton Rouge, LA 70804-4098. Written comments will be accepted until 4:30 p.m., January 24, 2022.

Public Hearing

A public hearing will be held on January 28, 2022, at 10:00 a.m. in the LaBelle Room, located on the first floor of the LaSalle Building, 617 North Third Street, Baton Rouge, LA 70802.

Kimberly J. Lewis
Secretary

FISCAL AND ECONOMIC IMPACT STATEMENT FOR ADMINISTRATIVE RULES

RULE TITLE: Sales and Use Tax Exemption for Charitable Construction of Animal Shelters

I. ESTIMATED IMPLEMENTATION COSTS (SAVINGS) TO STATE OR LOCAL GOVERNMENT UNITS (Summary)

There is no anticipated direct material effect on governmental expenditures as a result of this measure. Costs for implementation of this proposal will be absorbed within the current budget allocation of the Department.

Act 299 of the 2021 Regular Session of the Louisiana Legislature provides a sales tax exemption for

certain purchases of construction materials for the construction of new animal shelters, which begin construction between July 1, 2021, and June 30, 2025. The purpose of the proposed rule is to define the eligibility requirements and to implement the procedures the Department of Revenue (the Department) will use to administer the sales and use tax exemption for the sales of construction materials to certain animal shelters.

II. ESTIMATED EFFECT ON REVENUE COLLECTIONS OF STATE OR LOCAL GOVERNMENTAL UNITS (Summary)

This measure will result in an indeterminable, but likely relatively minor, reduction in state general fund revenue. Local funds reductions will vary by the tax rate charged and the extent of eligible purchases in each political subdivision.

III. ESTIMATED COSTS AND/OR ECONOMIC BENEFITS TO DIRECTLY AFFECTED PERSONS OR NONGOVERNMENTAL GROUPS (Summary)

The Department estimates that non-governmental groups will be affected. Approved animal shelters will receive reduced construction material costs for new shelter construction. Animal shelters who are not approved or who do not apply for certification will be required to pay state sales tax on their purchases of construction materials for new shelters.

IV. ESTIMATED EFFECT ON COMPETITION AND EMPLOYMENT (Summary)

The proposed rule does not affect competition or employment.

Kimberly Lewis
Secretary
2112#031

Alan M. Boxberger
Deputy Fiscal Officer
Legislative fiscal Office

NOTICE OF INTENT

Department of Wildlife and Fisheries Wildlife and Fisheries Commission

Hunter Education Program Certification Policy (LAC 76:I.312)

The Wildlife and Fisheries Commission does hereby give notice of its intent to amend the Hunter Education Program Certification Policy (LAC 76:I.312). Under the current rule, the minimum age requiring a basic hunting license is 16, so at this time hunter education students 16 and above taking the approved computer based (online) hunter education course receive their hunter education card upon successful completion of the course. In 2021, the Louisiana legislature made changes to the Department of Wildlife and Fisheries license structure that will change the minimum age requiring a basic hunting license to 18 effective June 1, 2022. If the current rule remains unchanged, this would raise the online-only hunter education certification age to 18 on June 1, 2022. The proposed change keeps the minimum age for computer based hunter education certification at age 16.

The secretary of the Department of Wildlife and Fisheries is authorized to take any and all necessary steps on behalf of the commission to promulgate and effectuate this Notice of Intent and the final Rule, including but not limited to, the filing of the Fiscal and Economic Impact Statement, the filing of the Notice of Intent and final Rule and the preparation of reports and correspondence to other agencies of government.

Title 76

WILDLIFE AND FISHERIES

Part I. Wildlife and Fisheries Commission

and Agencies Thereunder

Chapter 3. Special Powers and Duties

Subchapter C. Hunter Safety Program

§312. Hunter Education Program Certification Policy

A. - E. ...

F. Minimum age for certification in all courses within the Louisiana Hunter Education Program shall be as follows:

1. classroom based hunter education course—age 10;
2. computer based hunter education course—age 16;
3. blended computer based and field day combination course—age 10.

G. - H.4. ...

AUTHORITY NOTE: Promulgated in accordance with R.S. 56:699.3.

HISTORICAL NOTE: Promulgated by the Department of Wildlife and Fisheries, Wildlife and Fisheries Commission, LR 33:1396 (July 2007), amended LR 46:1613 (November 2020), LR 48:

Family Impact Statement

In accordance with Act 1183 of 1999 Regular Session of the Louisiana Legislature, the Department of Wildlife and Fisheries, Wildlife and Fisheries Commission hereby issues its Family Impact Statement in connection with the